

## **REG-94-002 DEFINITIONS**

002.01 For the purposes of these regulations, described terms have the following meanings unless otherwise clearly intended in the context of the regulation or required by law:

002.01A "Department" or "Department of Revenue" means the Nebraska Department of Revenue.

002.01B "Commissioner" or "Tax Commissioner" means the Nebraska State Tax Commissioner or his or her designee.

002.01C "Controlled substance" means any substance described in section 28-405 Neb. Rev. Stat. (Reissue 1989) as amended, or any imitation controlled substance.

002.01D "Imitation controlled substance" shall have the meaning as provided in section 28-401 Neb. Rev. Stat. (Reissue 1989).

002.01E "Drug" or "taxable drug" means any item, plant or thing identified as a controlled substance in section 28-405 Neb. Rev. Stat., as amended, any imitation controlled substance, or marijuana.

002.01F "Like drug" means any controlled substance derived directly from the processing of another controlled substance or marijuana, which processing does not alter the chemical structure of the first substance so as to create a different, federally-defined analog controlled substance, as described in the Federal Drug Abuse Prevention Act, 21 U.S.C. section 801, et. seq.

002.01G "Marijuana" means any plant identified in section 28-401 Neb. Rev. Stat. (Reissue 1989).

002.01H "Law enforcement agent" means any individual or agency authorized by Nebraska statutes to effect the arrest of any person suspected of a law violation.

002.01I "Dealer" means any individual possessing marijuana or controlled substances in an amount sufficient to trigger the provisions of Neb. Rev. Stat. sections 77-4301, i.e., any person who acquires or possesses six or more ounces of marijuana, seven or more grams of any controlled substance which is sold by weight, or ten or more dosage units of any controlled substance which is not sold by weight.

002.01J "Taxpayer" or "purchaser" means any person buying drug tax stamps from the Department of Revenue or any person who has had all or part of a drug tax assessment collected from him or her.

002.01K "Assessee" means any person against whom the Department has issued or is able to issue an assessment for drug taxes, penalties and interest owed to the State.

002.01L "Stamp" or "drug stamp" means an official, numerically-sequenced and dated drug stamp issued by the Nebraska Department of Revenue.

002.01M "Weight" means the weight of marijuana or any controlled substance as measured or estimated by the Department of Revenue, a law enforcement agent or other entity approved by the Department of Revenue. When possible to determine, weight shall not include the weight of the container (if any) in which the substance was found.

002.01N "Threshold amount" means the minimum amount of marijuana or a controlled substance required in order to qualify as a "dealer" as defined at Neb. Rev. Stat. section 77-4301(2).

002.01O "Container" means anything which holds or encompasses marijuana or controlled substances and which is customarily or reasonably transferred with the marijuana or controlled substance at the time of sale or delivery.

002.01P "Dosage unit" means the medically-approved minimum dosage of a controlled substance to achieve the purpose and effect of the drug. For marijuana and its derivatives, for controlled substances for which there is no medically- approved purpose, or for substances for which no medically-approved minimum dosage can be determined, dosage unit means the street dosage unit as obtained from a qualified law enforcement agent.

(Sections 28-401 and 28-405, sections 77-4301, 77-4303, 77-4305, 77-4306, 77-4307, 77-4309, and 77-4310. February 2, 1992.)